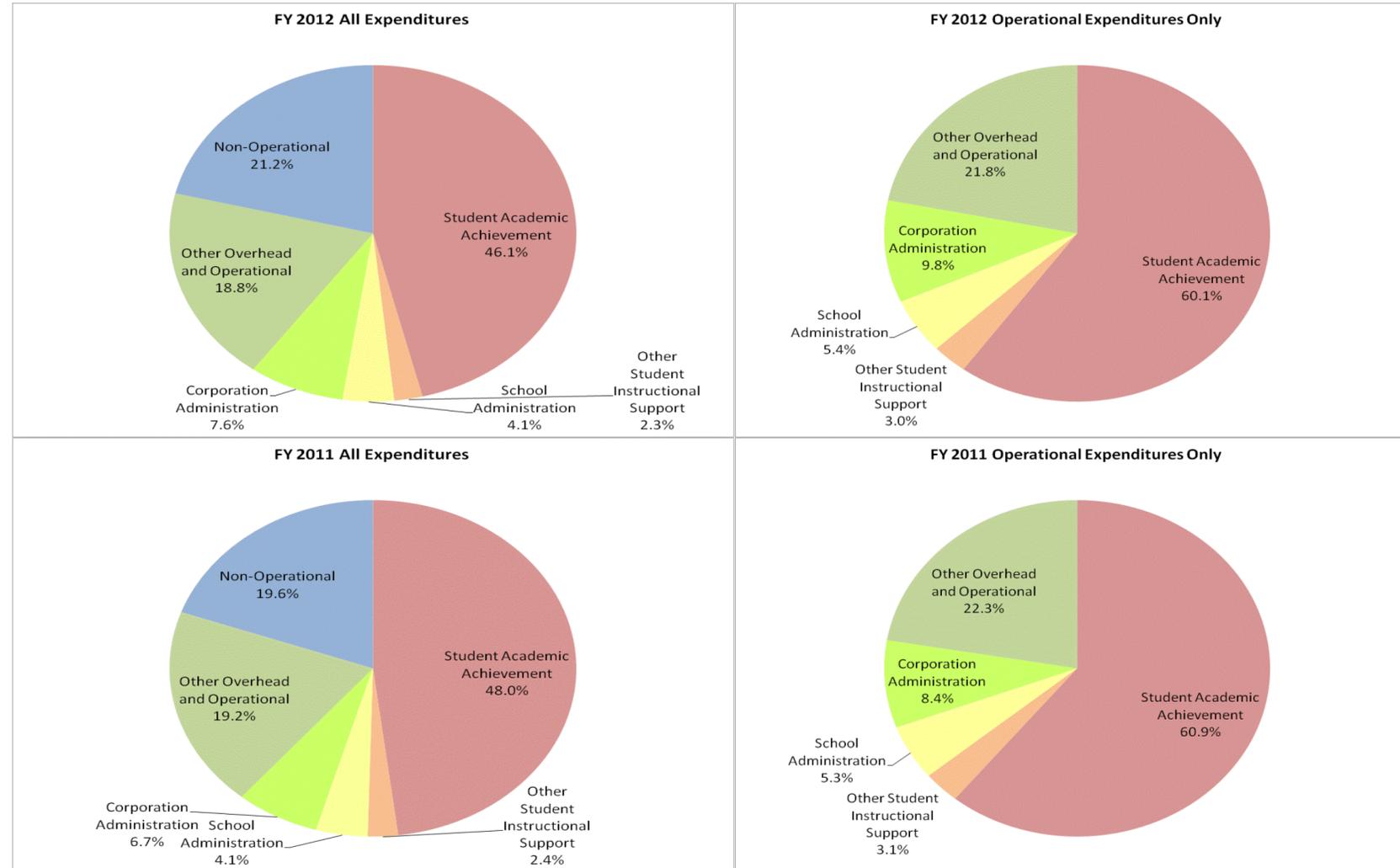


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Spencer County Sch Corp (7445)**

South Spencer County Sch Corp (7445)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,533,572	50.3%	\$7,405,472	46.3%	\$7,601,079	48.0%	\$7,529,654	46.1%
Student Instructional Support	\$965,200	6.4%	\$942,526	5.9%	\$1,032,394	6.5%	\$1,034,962	6.3%
Overhead and Operational	\$3,048,814	20.4%	\$3,455,603	21.6%	\$4,098,822	25.9%	\$4,317,900	26.4%
Nonoperational	\$3,418,150	22.8%	\$4,200,545	26.2%	\$3,099,966	19.6%	\$3,460,464	21.2%
Grand Total	\$14,965,736		\$16,004,146		\$15,832,261		\$16,342,980	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.8%	52.2%	54.5%	52.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Spencer County Sch Corp (7445)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$92,716	\$130,414	\$131,417		42%	1%
	11100 Regular Programs; Elementary	\$1,842,074	\$2,547,260	\$2,496,244	\$2,398,819	30%	-6%	-4%
	11200 Regular Programs; Middle/Junior High	\$1,049,233	\$1,415,035	\$1,362,966	\$1,277,784	22%	-10%	-6%
	11300 Regular Programs; High School	\$1,374,748	\$1,865,078	\$1,685,881	\$1,646,570	20%	-12%	-2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$8,466	\$59,148	\$57,819	\$55,530	> 500%	-6%	-4%
	11410 Vocational Education; Agriculture A	\$54,658	\$80,263	\$91,492	\$91,935	68%	15%	0%
	11450 Vocational Education; Consumer and Homemaking	\$44,258	\$61,155	\$78,025	\$41,655	-6%	-32%	-47%
	11470 Vocational Education; Business Education	\$46,816	\$60,143	\$69,570	\$70,826	51%	18%	2%
	11630 Regular Programs; Alternative Education Programs; High School	\$3,926	\$4,350	\$25,918	\$49,269	> 500%	> 500%	90%
	12110 Gifted And Talented; Gifted and Talented	\$11,382	\$28,774	\$31,407	\$33,268	192%	16%	6%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$58,096	\$8,349			-86%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$46,433	\$194,374	\$207,189		346%	7%
	12320 Physical Impairment; Multiple Disabilities	\$44,425	\$52,957	\$107,850	\$161,917	264%	206%	50%
	12350 Physical Impairment; Homebound	\$5,464	\$6,185	\$5,136	\$4,360	-20%	-30%	-15%
	12510 Culturally Different; Communication Disorders	\$60,513	\$72,548	\$75,334	\$75,443	25%	4%	0%
	12520 Culturally Different; Compensatory	\$4,855	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$236,429	\$261,151	\$428,233	\$484,357	105%	85%	13%
	12710 Equal Opportunity At Risk	\$1,184	\$18,601	\$19,112	\$19,430	> 500%	4%	2%
	12810 Special Education Preschool	\$25,207	\$58,874	\$71,509	\$86,887	245%	48%	22%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$70,981	\$83,638	\$58,384	\$7,837	-89%	-91%	-87%
	14100 Summer School Programs; Elementary	\$5,356	\$7,272	\$0	\$6,324	18%	-13%	
	14200 Summer School Programs; Middle/Junior High School	\$2,446	\$2,329	\$0	\$2,546	4%	9%	
	14300 Summer School Programs; High School	\$28,673	\$43,915	\$47,624	\$47,159	64%	7%	-1%
	16200 Preventive Remediation	\$69,688	\$67,790	\$63,927	\$62,626	-10%	-8%	-2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$8,330	\$34,630	\$26,466	\$24,857	198%	-28%	-6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$38,500	\$9,245	\$0	\$0	-100%	-100%	
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$4,474	\$4,767	\$0		-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$21,723	\$2,483			-89%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,161	\$9,566	\$17,434	\$12,585	76%	32%	-28%
	22130 Improvement of Instruction; Instructional Staff Training	\$31,332	\$20,218	\$3,913	\$927	-97%	-95%	-76%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$2,795			
	22220 Library/Media Services; School Library	\$121,038	\$148,839	\$160,142	\$152,020	26%	2%	-5%
	22230 Library/Media Services; Audiovisual	\$7,116	\$6,214	\$5,008	\$3,609	-49%	-42%	-28%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$8,494	\$0	\$0		-100%	
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,319	\$2,410			4%
	22360 Instruction, Related Technology; Network Support	\$56,944	\$93,054	\$91,165	\$96,459	69%	4%	6%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$9,258	\$40,726	\$33,036		257%	-19%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,215	\$4,277			-18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$135,697	\$104,360	\$62,508	\$213,127	57%	104%	241%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$240	\$326	\$50	\$5,261	> 500%	> 500%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$900	\$20,533	\$0	\$3,982	342%	-81%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$584	\$649	\$254	\$276	-53%	-57%	9%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$1,171	\$0	\$75	\$54	-95%		-28%
	26497 2007 Account Code - Teachers Retirement Fund	\$291,676	\$0	\$0	\$0			
Student Academic Achievement Total		\$5,691,472	\$7,405,472	\$7,601,079	\$7,529,654	32%	2%	-1%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$20,522	\$0			-100%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,100	\$3,085	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$199,277	\$248,473	\$253,483	\$262,120	32%	5%	3%
	21320 Health Services; Medical Services	\$4,067	\$0	\$207	\$0	-100%		-100%
	21340 Health Services; Nurse Services	\$22,138	\$61,179	\$86,831	\$87,776	297%	43%	1%
	21390 Health Services; Other Health Services	\$2,119	\$9,724	\$19,750	\$18,456	> 500%	90%	-7%
	21410 Psychological Services; Service Area Direction	\$2,652	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$498,780	\$620,066	\$651,601	\$666,610	34%	8%	2%
Student Instructional Support Total		\$734,133	\$942,526	\$1,032,394	\$1,034,962	41%	10%	0%
Overhead and Operational								

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Spencer County Sch Corp (7445)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23110 Board of Education; Service Area Direction	\$15,406	\$14,529	\$20,198	\$30,448	98%	110%	51%
	23150 Board of Education; Legal Services	\$4,430	\$6,158	\$11,112	\$11,750	165%	91%	6%
	23160 Board of Education; Promotion Expenses	\$3,036	\$2,006	\$1,240	\$934	-69%	-53%	-25%
	23190 Board of Education; Other Governing Body Services	\$15,934	\$19,931	\$4,963	\$2,131	-87%	-89%	-57%
	23210 Executive Administration; Office of The Superintendent	\$215,395	\$363,105	\$391,012	\$333,169	55%	-8%	-15%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$1,375			
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$500			
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$346	\$201	\$0		-100%	-100%
	25790 Personnel Services; Other Professional Services	\$0	\$92,646	\$600,000	\$839,400		> 500%	40%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$12,440	\$14,140			14%
	25890 Other Technology Services	\$0	\$10,302	\$12,553	\$14,080		37%	12%
	25920 Ditch Assessments	\$0	\$183	\$92	\$92		-50%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$916,918	\$1,187,808	\$1,242,819	\$1,219,034	33%	3%	-2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$93,845	\$95,605	\$123,971	\$87,627	-7%	-8%	-29%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$640	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$3,000	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,055	\$135	\$145		-86%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$89,070	\$99,088	\$100,339	\$108,708	22%	10%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$72,329	\$60,930	\$48,907		-32%	-20%
	27010 Student Transportation; Service Area Direction	\$64,852	\$71,919	\$80,809	\$44,487	-31%	-38%	-45%
	27100 Student Transportation; Vehicle Operation	\$206,402	\$257,242	\$261,701	\$264,444	28%	3%	1%
	27200 Student Transportation; Monitoring Services	\$0	\$22,325	\$23,390	\$24,090		8%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$226,992	\$203,240	\$228,127	\$262,620	16%	29%	15%
	27400 Student Transportation; Purchase of School Buses	\$135,875	\$209,879	\$159,202	\$233,048	72%	11%	46%
	27500 Student Transportation; Insurance on Buses	\$30,451	\$20,935	\$23,462	\$26,046	-14%	24%	11%
	27700 Student Transportation; Contracted Transportation Services	\$33,267	\$15,240	\$12,069	\$10,661	-68%	-30%	-12%
	27900 Student Transportation; Other Student Transportation Services	\$17,768	\$20,375	\$20,143	\$21,489	21%	5%	7%
	27910 Student Transportation; Bus Driver Training	\$1,496	\$2,255	\$2,659	\$1,295	-13%	-43%	-51%
	31100 Food Services Operations; Service Area Direction	\$37,713	\$51,615	\$56,353	\$57,364	52%	11%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$242,393	\$273,226	\$471,052	\$282,223	16%	3%	-40%
	31400 Food Services Operations; Food Purchases	\$297,995	\$327,839	\$168,674	\$365,132	23%	11%	116%
	31900 Other Food Services	\$17,944	\$14,420	\$9,177	\$12,561	-30%	-13%	37%
Overhead and Operational Total		\$2,670,821	\$3,455,603	\$4,098,822	\$4,317,900	62%	25%	5%
Nonoperational								
	33300 Civic Services	\$998	\$1,703	\$0	\$0	-100%	-100%	
	33400 Athletic Coaches	\$88,026	\$90,298	\$82,191	\$231,409	163%	156%	182%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,511	\$66,174	\$73,032	\$75,872	> 500%	15%	4%
	43000 Facilities Acquisition and Construction; Professional Services	\$16,084	\$61,263	\$16,680	\$51,411	220%	-16%	208%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$87	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$268,647	\$917,098	\$134,197	\$391,450	46%	-57%	192%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$196,273	\$196,273	\$196,274	\$0	-100%	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$41,445	\$29,900	\$16,452	\$26,871	-35%	-10%	63%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$1,948	\$2,807	\$4,342		123%	55%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$34,657	\$0	\$32,974		-5%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$283,597	\$354,365	\$272,382	\$280,985	-1%	-21%	3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$76,947	\$131,848	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$897,518	\$690,000	\$725,000		-19%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$903,513	\$0	\$198,450	\$164,150	-82%		-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$100,111	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,413,500	\$718,500	\$1,043,200	\$1,085,700	-23%	51%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$699,000	\$374,300	\$390,300		-44%	4%
Nonoperational Total		\$3,390,738	\$4,200,545	\$3,099,966	\$3,460,464	2%	-18%	12%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$76,633	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$503,235	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$45,348	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,628,917	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,381	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$220,058	\$0	\$0	\$0			

School Corporation Expenditures by Expenditure Type
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South Spencer County Sch Corp (7445)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund Total		\$2,478,572	\$0	\$0	\$0			